



County of Los Angeles CHIEF EXECUTIVE OFFICE

Kenneth Hahn Hall of Administration
500 West Temple Street, Room 713, Los Angeles, California 90012
(213) 974-1101
<http://ceo.lacounty.gov>

WILLIAM T FUJIOKA
Chief Executive Officer

December 4, 2012

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, California 90012

Dear Supervisors:

ADOPTED

BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

14 December 4, 2012

Sachi A. Hamai
SACHI A. HAMAI
EXECUTIVE OFFICER

Board of Supervisors
GLORIA MOLINA
First District

MARK RIDLEY-THOMAS
Second District

ZEV YAROSLAVSKY
Third District

DON KNABE
Fourth District

MICHAEL D. ANTONOVICH
Fifth District

**JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
COUNTY OF LOS ANGELES AND THE GOVERNING BODIES OF THE
NEWHALL COUNTY WATER DISTRICT, AND CASTAIC LAKE WATER AGENCY,
APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX
REVENUE AS A RESULT OF THE PROPOSED ANNEXATION OF TERRITORY TO THE
NEWHALL COUNTY WATER DISTRICT
(ANNEXATION NO. 2011-15)
(SUPERVISORIAL DISTRICT 5)
(3 VOTES)**

SUBJECT

This action is to adopt the Joint Resolution for the Negotiated Exchange of Property Tax Revenue associated with the annexation of territory into the Newhall County Water District.

IT IS RECOMMENDED THAT THE BOARD:

Approve the Joint Resolution between the Board, the Newhall County Water District, and the Castaic Lake Water Agency, based on the negotiated exchange of property tax revenue related to proposed Annexation 2011-15 to the Newhall County Water District.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

The governing bodies of the Newhall County Water District (District) and the respective taxing entity, the Castaic Lake Water Agency District, have adopted the attached Joint Resolution based on the negotiated exchange of property tax revenue related to the proposed annexation to the District.

"To Enrich Lives Through Effective And Caring Service"

**Please Conserve Paper – This Document and Copies are Two-Sided
Intra-County Correspondence Sent Electronically Only**

In order for the Local Agency Formation Commission (LAFCO) for Los Angeles County to proceed with the required hearings on the proposed annexation, the Board, on behalf of the Los Angeles County General Fund, Public Library, Consolidated Fire Protection District, Road District No. 5, and Flood Control District, must also adopt the attached Joint Resolution.

The proposed annexation territory covers approximately 412 acres of territory generally located northwest of Tesoro del Valle Drive and Avenida Rancho Tesoro. The annexation would allow the affected territories to obtain water services from the District.

FISCAL IMPACT/FINANCING

There is no base transfer of property taxes associated with this annexation. The adopted joint resolution will allocate a share of the annual property tax increment in each of the affected Tax Rate Areas from the County and the other affected taxing entities to the District as indicated in the Joint Resolution.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Pursuant to Part 3, Division 3, Title 5 of the California Government Code, commencing with Section 56000, the District adopted a resolution and filed an application with LAFCO to initiate proceedings for annexation of territories to the District.

Section 99 of the Revenue and Taxation Code (R&T Code) requires that prior to the effective date of any jurisdictional change, the governing bodies of all agencies whose service area or service responsibilities will be altered by such change, must negotiate a reallocation of property tax revenue between the affected agencies, and approve and accept such reallocation by resolution. The District and the other independent taxing entities have adopted the negotiated Joint Resolution for the subject annexation, as required by Section 99 of the R&T Code. Adoption of the Joint Resolution by the Board will allow LAFCO to schedule the required public hearings on the proposed annexations. LAFCO will subsequently take action to approve, approve with changes, or disapprove the proposal for annexation.

The Joint Resolution has been approved as to form by County Counsel.

ENVIRONMENTAL DOCUMENTATION

The proposed project is not a project pursuant to the California Environmental Quality Act (CEQA) because it is an activity that is excluded from the definition of a project by Section 15378(b) of the State CEQA Guidelines. This proposed action is the creation of a government funding mechanism, a fiscal activity which does not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment.

The Honorable Board of Supervisors
December, 2012
Page 3

CONCLUSION

At such time as the recommendation is approved by the Board, please return one approved copy of this letter and four signed originals of the Joint Resolution to the Chief Executive Office, Office of Unincorporated Area Services, and one copy of the approved letter and a copy of the Joint Resolution to the Auditor-Controller, Tax Division.

Respectfully submitted,



WILLIAM T FUJIOKA
Chief Executive Officer

WTF:RLR
DSP:JST:acn

Attachment

c: Executive Office, Board of Supervisors
County Counsel
Auditor-Controller
Fire
Public Library
Public Works

**JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
COUNTY OF LOS ANGELES AND THE GOVERNING BODIES OF THE
NEWHALL COUNTY WATER DISTRICT AND CASTAIC LAKE WATER AGENCY,
APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY
TAX REVENUE RESULTING FROM “NEWHALL COUNTY WATER DISTRICT
ANNEXATION NO. 2011-15” TO THE NEWHALL COUNTY WATER DISTRICT**

WHEREAS, pursuant to Section 99 of the Revenue and Taxation Code, for specified jurisdictional changes, the governing bodies of affected agencies shall negotiate and determine the amount of property tax revenue to be exchanged between the affected agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, as the governing body of the County, County Public Library, Consolidated Fire Protection District, County Road District No. 5, and the County Flood Control District, and the governing bodies of the Newhall County Water District and Castaic Lake Water Agency have determined the amount of property tax revenue to be exchanged between their respective agencies as a result of the “Newhall County Water District Annexation No. 2011-15” is as set forth below:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The negotiated exchange of property tax revenue between the County of Los Angeles, Newhall County Water District, and Castaic Lake Water Agency resulting from Annexation 2011-15 is approved and accepted.

2. For fiscal year commencing after the filing of the statement of boundary change for Annexation 2011-26 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, the following ratios of the annual property tax growth for the following Tax Rate Areas shall be transferred to the Newhall County Water District as a result of Annexation No. 2011-15 to the District. The other taxing entities share of property taxes in the affected Tax Rate Areas shall be adjusted as specified in the Attachment.

Affected Tax Rate Area	Tax Sharing Ratio
06789	.000979650
08723	.000944840
13348	.000965870

3. There shall be no additional transfer of property taxes as a result of Annexation No. 2011-15.

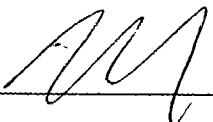
4. No transfer of property tax revenues from properties within a community redevelopment project which are deposited into a Redevelopment Property Tax Trust Fund (as created by California Health & Safety Code section 34170.5(b)) shall be made during the period that such revenues are legally committed for repayment of Enforceable Obligations (as defined by California Health & Safety Code section 34171(d)).

5. If at any time after the effective date of this resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED AND ADOPTED this 16 day of February, 2012
by the following vote:

AYES: Atkins, Colley, ABSENT:
Gutzeit, Mortensen, Plambeck
NOES: ABSTAIN:

Newhall County Water District



Signature

Maria Gutzeit, Board President
Print Name and Title

ATTEST:



Secretary

/

(Signed in Counterpart)

5. If at any time after the effective date of this resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

The foregoing resolution was on the 4th day of December, 2012, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.



SACHI A. HAMAI, Executive Officer
Clerk of the Board of Supervisors of
the County of Los Angeles

By

Lachelle Smitherman
Deputy

APPROVED AS TO FORM:

JOHN F. KRATTLI
County Counsel

By

Heather S. Parker
Deputy

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(Signed in Counterpart)

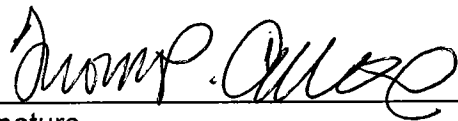
5. If at any time after the effective date of this resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED AND ADOPTED this 25th day of April, 2012
by the following vote:

AYES: 11 ABSENT: Ø

NOES: Ø ABSTAIN: Ø

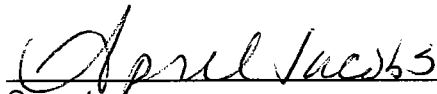
Castaic Lake Water Agency



Signature

Thomas P. Campbell, President
Print Name and Title

ATTEST:


Secretary

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(Signed in Counterpart)

Annexation To: Newhall County Water District
 Account No. 309.01
 TRA: 06789
 Effective Date: -
 Annexation Number: 2011-15

Newhall County Water District
 Based on their 2010-11 Tax Sharing Ratios

0.001781032

Acct No.	Taxing Agency	(1) Current Tax Share AF49 (2010-11)	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
001.05	LOS ANGELES COUNTY GENERAL	0.239962865	23.9963%	0.001781032	0.000427382	-0.000437441	0.239525424
001.20	L.A. COUNTY ACCUM CAP OUTLAY	0.000135897	0.0136%	0.001781032	0.000000242	0.000000000	0.000135897
003.01	L A COUNTY LIBRARY	0.028683695	2.8684%	0.001781032	0.000051087	-0.000051087	0.028632608
005.25	ROAD DIST # 5	0.007436278	0.7436%	0.001781032	0.000013244	-0.000013244	0.007423034
007.30	CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.185810671	18.5811%	0.001781032	0.000330935	-0.000330935	0.185479736
007.31	L A C FIRE-FFW	0.005512483	0.5512%	0.001781032	0.000009818	0.000000000	0.005512483
030.10	L.A.CO.FL.CON.DR.IMP.DIST.MAINT.	0.002223861	0.2224%	0.001781032	0.000003961	-0.000003961	0.002219900
030.70	LA CO FLOOD CONTROL MAINT	0.012590235	1.2590%	0.001781032	0.000022424	-0.000022424	0.012567811
068.05	ANTELOPE VY RESOURCE CONSER DIST	0.000000000	0.0000%	0.001781032	0.000000000	0.000000000	0.000000000
302.01	CASTAIC LAKE WATER AGENCY	0.067690242	6.7690%	0.001781032	0.000120558	-0.000120558	0.067569684
400.00	EDUCATIONAL REV AUGMENTATION FD	0.049098122	4.9098%	0.001781032	0.000087445	Exempt	0.049098122
400.01	EDUCATIONAL AUG FD IMPOUND	0.131877650	13.1878%	0.001781032	0.000234878	Exempt	0.131877650
400.15	COUNTY SCHOOL SERVICES	0.001671532	0.1672%	0.001781032	0.000002977	Exempt	0.001671532
400.21	CHILDREN'S INSTIL TUITION FUND	0.003318602	0.3319%	0.001781032	0.000005911	Exempt	0.003318602
645.01	SAUGUS UNION SCHOOL DISTRICT	0.063792719	6.3793%	0.001781032	0.000113617	Exempt	0.063792719
645.06	CO.SCH.SERV.FD.- SAUGUS UNION	0.009189348	0.9189%	0.001781032	0.000016367	Exempt	0.009189348
645.07	DEV.CTR.HDCPD.-SAUGUS UNION	0.001051842	0.1052%	0.001781032	0.000001873	Exempt	0.001051842
757.02	HART WILLIAM S UNION HIGH	0.095473003	9.5473%	0.001781032	0.000170040	Exempt	0.095473003
757.06	CO.SCH.SERV.FD.- HART,WILLIAM S.	0.000396819	0.0397%	0.001781032	0.000000707	Exempt	0.000396819
757.07	HART,WILLIAM S.-ELEM SCHOOL FUND	0.050235645	5.0236%	0.001781032	0.000089471	Exempt	0.050235645
814.04	SANTA CLARITA COMMUNITY COLLEGE	0.043848491	4.3848%	0.001781032	0.000078096	Exempt	0.043848491
309.01	Newhall County Water District	0.000000000	0.0000%	0.001781032	0.000000000	0.000000000	0.000979650
Total		1.000000000	100.0000%		0.001781032	-0.000979650	1.000000000

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
- (2) Must total 100%.
- (3) Weighted average water district share as verified by Auditor.
- (4) Must total share reflected in Column (3).
- (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
- (6) Final share distributions to be reflected in tax transfer resolution.

Annexation To:
Account No.
TRA:
Effective Date:
Annexation Number:

Newhall County Water District
309.01
08723
2011-15

Newhall County Water District
Based on their 2010-11 Tax Sharing Ratios

0.001781032

Accnt No.	Taxing Agency	(1) Current Tax Share AF49 (2010-11)	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
001.05	LOS ANGELES COUNTY GENERAL	0.282542820	28.2543%	0.001781032	0.000503218	-0.000515033	0.282027787
001.20	L.A. COUNTY ACCUM CAP OUTLAY	0.000144566	0.0145%	0.001781032	0.000000257	0.000000000	0.000144566
003.01	L A COUNTY LIBRARY	0.031188135	3.1188%	0.001781032	0.000055547	-0.000055547	0.031132588
005.25	ROAD DIST # 5	0.007976398	0.7976%	0.001781032	0.000014206	-0.000014206	0.007962192
007.30	CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.185810671	18.5811%	0.001781032	0.000330935	-0.000330935	0.185479736
007.31	L A C FIRE-FFW	0.006489409	0.6489%	0.001781032	0.000011558	0.000000000	0.006489409
030.10	L.A.CO.FL.CON.DR.IMP.DIST.MAINT.	0.002455077	0.2455%	0.001781032	0.000004373	-0.000004373	0.002450704
030.70	LA CO FLOOD CONTROL MAINT	0.013894582	1.3895%	0.001781032	0.000024747	-0.000024747	0.013869835
068.05	ANTELOPE VY RESOURCE CONSER DIST	0.000000000	0.0000%	0.001781032	0.000000000	0.000000000	0.000000000
400.00	EDUCATIONAL REV AUGMENTATION FD	0.049098122	4.9098%	0.001781032	0.000087445	Exempt	0.049098122
400.01	EDUCATIONAL AUG FD IMPOUND	0.131877650	13.1878%	0.001781032	0.000234878	Exempt	0.131877650
400.15	COUNTY SCHOOL SERVICES	0.001793695	0.1794%	0.001781032	0.000003195	Exempt	0.001793695
400.21	CHILDREN'S INSTIL TUITION FUND	0.003560619	0.3561%	0.001781032	0.000006342	Exempt	0.003560619
645.01	SAUGUS UNION SCHOOL DISTRICT	0.068426604	6.8427%	0.001781032	0.000121870	Exempt	0.068426604
645.06	CO.SCH.SERV.FD.- SAUGUS UNION	0.009857292	0.9857%	0.001781032	0.000017556	Exempt	0.009857292
645.07	DEV.CTR.HDCPD.-SAUGUS UNION	0.001128995	0.1129%	0.001781032	0.000002011	Exempt	0.001128995
757.02	HART WILLIAM S UNION HIGH	0.102410436	10.2410%	0.001781032	0.000182396	Exempt	0.102410436
757.06	CO.SCH.SERV.FD.- HART,WILLIAM S.	0.000426815	0.0427%	0.001781032	0.000000760	Exempt	0.000426815
757.07	HART,WILLIAM S.-ELEM SCHOOL FUND	0.053885052	5.3885%	0.001781032	0.000095971	Exempt	0.053885052
814.04	SANTA CLARITA COMMUNITY COLLEGE	0.047033062	4.7033%	0.001781032	0.000083767	Exempt	0.047033062
309.01	Newhall County Water District	0.000000000	0.0000%	0.001781032	0.000000000	0.000000000	0.000944840
Total		1.000000000	100.0000%		0.001781032	-0.000944840	1.000000000

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average water district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

Annexation To: Newhall County Water District
 Account No. 309.01
 TRA: 13348
 Effective Date: -
 Annexation Number: 2011-15

Newhall County Water District
 Based on their 2010-11 Tax Sharing Ratios

0.001781032

Acct No.	Taxing Agency	(1) Current Tax Share AF49 (2010-11)	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
001.05	LOS ANGELES COUNTY GENERAL	0.228910068	22.8910%	0.001781032	0.000407696	-0.000417090	0.228492978
001.20	L.A. COUNTY ACCUM CAP OUTLAY	0.000133374	0.0133%	0.001781032	0.000000238	0.000000000	0.000133374
003.01	L A COUNTY LIBRARY	0.027922329	2.7922%	0.001781032	0.000049731	-0.000049731	0.027872598
005.25	ROAD DIST # 5	0.007204811	0.7205%	0.001781032	0.000012832	-0.000012832	0.007191979
007.30	CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.183067671	18.3068%	0.001781032	0.000326049	-0.000326049	0.182741622
007.31	L A C FIRE-FFW	0.005140849	0.5141%	0.001781032	0.000009156	0.000000000	0.005140849
030.10	L.A.CO.FL.CON.DR.IMP.DIST.MAINT.	0.002191308	0.2191%	0.001781032	0.000003903	-0.000003903	0.002187405
030.70	LA CO FLOOD CONTROL MAINT	0.012210299	1.2210%	0.001781032	0.000021747	-0.000021747	0.012188552
067.35	STA CLRTA VLY SANIT DIS OF LA CO	0.009678000	0.9678%	0.001781032	0.000017237	-0.000017237	0.009660763
068.05	ANTELOPE VY RESOURCE CONSER DIST	0.000000000	0.0000%	0.001781032	0.000000000	0.000000000	0.000000000
302.01	CASTAIC LAKE WATER AGENCY	0.065850580	6.5851%	0.001781032	0.000117282	-0.000117282	0.065733298
400.00	EDUCATIONAL REV AUGMENTATION FD	0.049098122	4.9098%	0.001781032	0.000087445	Exempt	0.049098122
400.01	EDUCATIONAL AUG FD IMPOUND	0.131877650	13.1878%	0.001781032	0.000234878	Exempt	0.131877650
400.15	COUNTY SCHOOL SERVICES	0.001654713	0.1655%	0.001781032	0.000002947	Exempt	0.001654713
400.21	CHILDREN'S INSTIL TUITION FUND	0.003284288	0.3284%	0.001781032	0.000005849	Exempt	0.003284288
440.01	CASTAIC UNION SCHOOL DISTRICT	0.069166789	6.9167%	0.001781032	0.000123188	Exempt	0.069166789
440.06	CO.SCH.SERV.FD.- CASTAIC UNION	0.013471419	1.3471%	0.001781032	0.000023993	Exempt	0.013471419
440.07	DEV.CTR. HDCPD.MINOR-CASTAIC	0.001180632	0.1181%	0.001781032	0.000002103	Exempt	0.001180632
757.02	HART WILLIAM S UNION HIGH	0.094469665	9.4470%	0.001781032	0.000168253	Exempt	0.094469665
757.06	CO.SCH.SERV.FD.- HART,WILLIAM S.	0.000393890	0.0394%	0.001781032	0.000000702	Exempt	0.000393890
757.07	HART,WILLIAM S.-ELEM SCHOOL FUND	0.049707034	4.9707%	0.001781032	0.000088530	Exempt	0.049707034
814.04	SANTA CLARITA COMMUNITY COLLEGE	0.043386509	4.3387%	0.001781032	0.000077273	Exempt	0.043386509
309.01	Newhall County Water District	0.000000000	0.0000%	0.001781032	0.000000000	0.000000000	0.000965870
Total		1.000000000	100.0000%		0.001781032	-0.000965870	1.000000000

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.0000000000.
 (2) Must total 100%.
 (3) Weighted average water district share as verified by Auditor.
 (4) Must total share reflected in Column (3).
 (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
 (6) Final share distributions to be reflected in tax transfer resolution.

ASSESSOR PARCELS WITHIN
ANNEXATION AREA

3244-161-001 3244-160-019
3244-161-002 3244-160-020
3244-161-003 3244-160-021
3244-161-004 3244-160-022
3244-161-005 3244-160-023
3244-161-006 3244-160-024
3244-161-007 3244-160-025
3244-161-008 3244-160-026
3244-161-009 3244-160-027
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3244-161-012 3244-160-030
3244-161-013 3244-160-031
3244-161-014 3244-160-032
3244-161-015 3244-160-033
3244-161-016 3244-160-034
3244-161-017 3244-160-035
3244-161-018 3244-160-036
3244-161-019 3244-160-037
3244-161-020 3244-160-038
3244-161-021 3244-160-039
3244-161-022 3244-160-040
3244-161-023 3244-160-041

CURVE TABLE

CURVE	Delta	Radius	Length
C1	14°30'27"	700.00	175.21
C19	40°57'27"	520.00	445.27

LINE TABLE

LINE	BEARING	Length
L2	S89°52'25"W	505.48
L3	N71°37'52"W	176.34
L4	N43°30'13"W	325.67
L5	N03°46'57"E	177.29
L6	N43°05'42"W	135.42
L7	S49°53'01"W	129.68
L8	N43°44'10"W	157.38
L9	N04°03'55"E	274.44
L10	N36°05'59"W	153.73
L11	S50°16'42"W	213.16
L12	S53°20'24"W	351.94
L13	S22°37'25"W (R)	32.00
L16	S46°01'26"W (R)	32.00
L17	S35°35'45"W	397.49
L18	S46°30'56"W	646.51
L19	N48°34'14"W	372.70

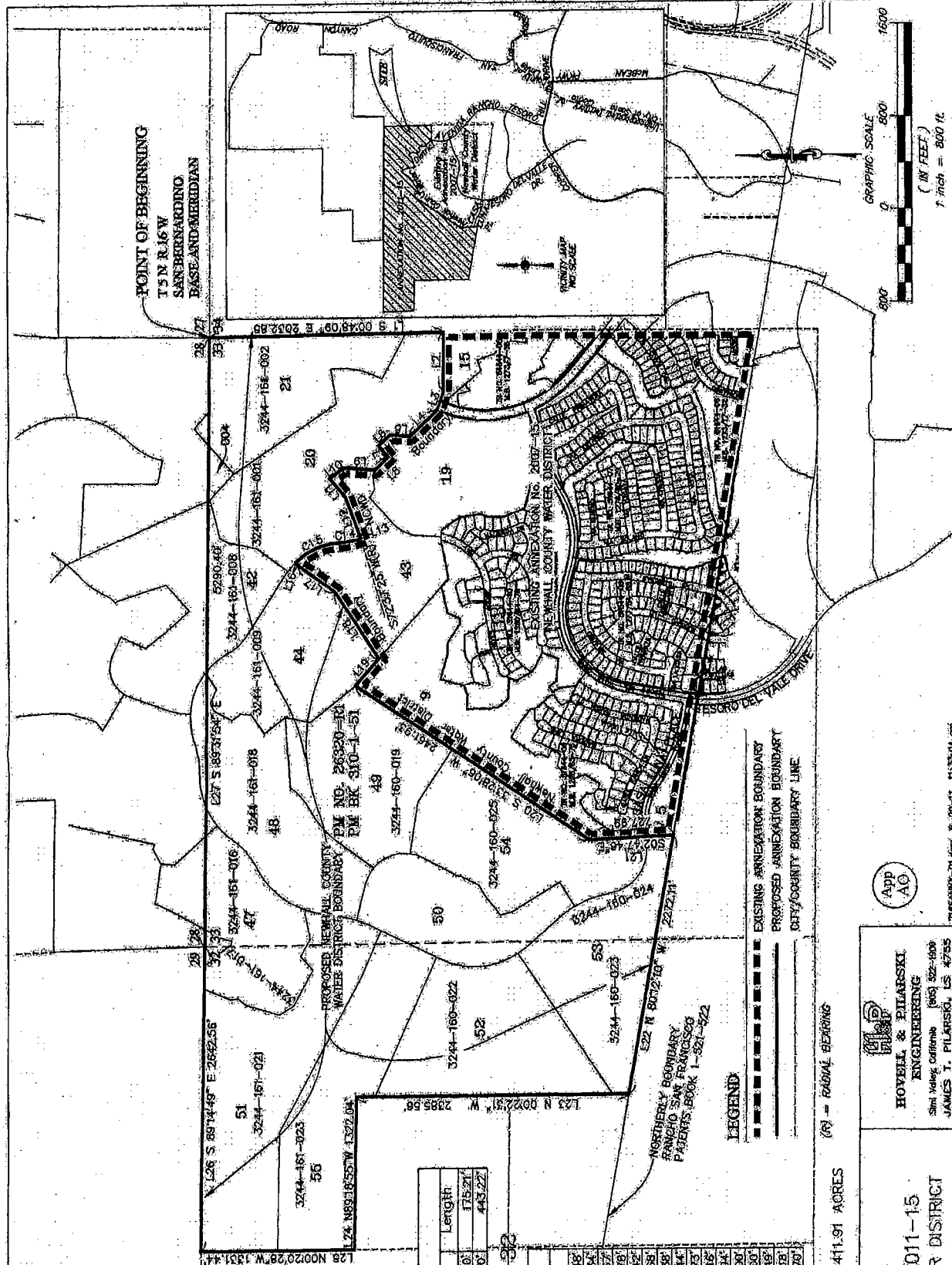
ANNEXATION AREA = 411.91 ACRES

EXHIBIT "B"
ANNEXATION No. 2011-15
NEWHALL COUNTY WATER DISTRICT



HOVELL & PILARSKI
ENGINEERING

San Mateo, California (415) 522-6000
JAMES T. PILARSKI, LS 4755



210564000-01.dwg \$-229-11 \$153,004.00